

BRENT A. SILVA, CPA
A Professional Accounting Corporation

SYSTEM REVIEW REPORT

November 27, 2012

To EK Lozano, CPA
EK Lozano & Company, LLC
and the Peer Review Committee of the Society of Louisiana CPAs

I have reviewed the system of quality control for the accounting and auditing practice of EK Lozano & Company, LLC (the "Firm") in effect for the year ended April 30, 2012. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by standards, engagements selected for review included an audit of an employee benefit plan.

In my opinion, the system of quality control for the accounting and auditing practice of EK Lozano & Company, LLC in effect for the year ended April 30, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, and *fail*. EK Lozano & Company, LLC has received a peer review rating of *pass*.

Brent A. Silva, CPA, APAC

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LCPA Peer Review Program
Administered in Louisiana by the
Society of Louisiana CPAs



AICPA Peer Review Program
Administered by the
Society of Louisiana CPAs

January 22, 2013

E. Kenneth Lozano Jr., CPA, CFP, CPA
E. K. Lozano & Co., LLC
220 Dalwill Dr Ste 101
Mandeville, LA 70471

Dear Mr. Lozano:

It is my pleasure to notify you that on January 22, 2013 the Society of Louisiana CPAs Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2015. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Please take a few minutes to complete the enclosed evaluation form concerning the administration of the peer review program. You may return the evaluation form to us via email gsnyder@lcpa.org or fax 985-764-4345. Your opinion is important to us.

Sincerely,
SOCIETY OF LOUISIANA CPAs

Stacey Lockwood
Peer Review Program Director
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cc: Brent Anthony Silva

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